



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
Washington, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

January 18, 2006

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MEMORANDUM FOR EXAMINATION EXECUTIVES
SPECIALTY PROGRAMS CHIEFS

FROM: K. Steven Burgess /s/ *K. Steven Burgess*
Director, Examination

William F. Conlon /s/ *William F. Conlon*
Director, Specialty Programs

SUBJECT: Shipment of Multi-Year Examination Cases with At Least One
Agreed/No-Change Year and One Unagreed Year

This memorandum provides information for examiners on closing a multi-year case containing at least one agreed/no-change year and one unagreed year.

Examiners should split the case into an agreed/no-change case file and an unagreed case file when closing a multi-year case that contains both agreed/no-change and unagreed years. Refer to the Attachment for the required contents of each file.

The agreed and unagreed files **should remain together** and be sent to Technical Services (TS) in Status 21. All years will be moved on RGS LAN to the appropriate RGS group code.

The agreed and unagreed years may eventually be split, so **examiners must move the unagreed and agreed/no change years to the RGS fileserver in two separate actions.**

- From the top-line menu, click "File" and "Move Case..."
- The "Move Case(s)" dialog box will appear, listing inventory on the workstation that can be moved to the Fileserver.
- Select the Unagreed Cases. Multiple years may be selected by pressing the <CTRL> button while selecting the various years.

- After the cases are selected, click the arrow on the "Options:" field at the top of the window and select "Fileserver."
- Click the "Move" button.
- The unagreed cases will be moved to the Fileserver and removed from the Workstation.
- Repeat these steps for the Agreed/No-Change Years

Partial assessments on individual tax years with both agreed and unagreed issues are still required to be completed by the Field as noted in the direct shipment instructions issued to the Areas as a part of the Centralized Case Processing implementation. Absent the need for a quick or prompt assessment on a case with a short statute (14 days or less remaining on the statute), no other partial assessments will be required by the Field.

If the unagreed year(s) are protested, the case must have 30 days plus the minimum number of days required by the local Appeals office on the statute when it is received in TS.

If you or a member of your management staff has any questions, they can contact Technical Services Redesign Implementation Leader, Scott Irick at (804) 916-8381, or Centralized Case Processing Exam Policy Analysts Vicki Donohoe at (859)669-2585 or Program Analyst Evette Jaeger at (949) 389-4410. Examiner questions should be routed through management for resolution prior to contact with the above staff.

Attachment

cc: SB/SE Director, Campus Compliance Services

ATTACHMENT

**Contents of Case Files for Cases Containing
At Least One Agreed/No-Change Year and One Unagreed Year**

	Unagreed Case File	Agreed/No-Change Case File
RAR	RAR containing the unagreed adjustment(s)	Original agreed RAR signed by the taxpayer
Returns	Returns for the unagreed year(s)	Returns for the agreed year(s)
Form 5344	Completed Form(s) 5344	Completed Form(s) 5344
Workpapers	Original Workpapers and information	None required
Form 3198	<u>Notate in the top margin:</u> “Unagreed – Do Not Separate from Agreed Case File”	<u>Notate in the top margin:</u> “Agreed – Do Not Separate from Unagreed Case File”, and <u>Notate in the Other Instructions blank:</u> “The YYYYMM case file contains the original workpapers”